

**LICENSED  
SPECIAL FUELS DEALER'S  
MONTHLY REPORT**

FOR DEPARTMENT USE ONLY

\_\_\_\_ / 5 / \_\_\_\_ / \_\_\_\_  
Account Number Tax Mo. Yr.

Name and Address of Dealer ☐ Check here for address change

Special Fuels Dealer's Number FL \_\_\_\_

Federal

Employer ID Number \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

Report for (mm/yy) \_\_\_\_\_

Telephone Number (\_\_\_\_) \_\_\_\_\_

Fax Number (\_\_\_\_) \_\_\_\_\_

☐ Check Here if EFT Payment

Contact Person \_\_\_\_\_

**PART I—Computation of Special Fuels Subject to Tax****RECEIPTS**

	Attach Form	COLUMN A <i>In gallons</i>	COLUMN B <i>In gallons</i>	COLUMN C <i>In gallons</i>
1. Special fuels purchased in Kentucky .....	72A153			
2. a. Special fuels sold for import into Kentucky (Supplier's Report) .....	72A154-S in duplicate			
b. Special fuels imported into Kentucky from other states .....	72A154			
c. Total imports (add line 2a and line 2b) .....				
3. Taxable special fuels withdrawals from terminal storage .....	72A170			
4. Kerosene blended with other special fuels and all other receipts .....	72A124			
5. <b>Total special fuels received</b> (add lines 1, 2c, 3 and 4) .....				
<b>DEDUCTIONS</b>	72A155 in duplicate			
6. Special fuels exported from Kentucky .....	72A156 in duplicate			
7. Special fuels sold to other Kentucky licensed dealers .....	Approved 72A078			
8. Special fuels lost through accountable losses .....				
9. Special fuels sold to railroad companies for nonhighway purposes .....	72A159			
10. Special fuels sold to U.S. government .....	72A107			
11. Special fuels used by licensed dealer for nonhighway purposes related to the distribution of special fuels to others .....				
12. <b>Total special fuels deductions</b> (add lines 6 through 11) .....				
13. <b>Total special fuels gallons subject to tax</b> (line 5 minus line 12) .....				

**PART II—Tax Computation**

14. Gross tax liability (line 13 times tax rate) .....	\$	
15. Tax rate adjustment for special fuels gallons inventory held in wholesale bulk storage on the last day of each quarter (rate increase (decrease) _____ times _____ gallons) .....	\$	
16. Tax due after tax rate adjustment (line 14 plus or minus line 15) .....	\$	
17. Nonhighway dealer credits		
a. Sales of special fuels for agricultural purposes (gallons on Form 72A131 _____ times tax rate) .....	\$(	)
b. Sales of special fuels for residential heating purposes (gallons on Form 72A132 _____ times tax rate) .....	\$(	)
c. Sales of special fuels to state or local government agencies (gallons on Form 72A127 _____ times tax rate) .....	\$(	)
d. Sales of special fuels to nonprofit religious, charitable or educational organizations (gallons on Form 72A128 _____ times tax rate) .....	\$(	)
e. Sales of special fuels for commercial use (gallons on Form 72A129 _____ times tax rate) .....	\$(	)
18. Total nonhighway dealer credits (add lines 17a, 17b, 17c, 17d and 17e) .....	\$ (	)
19. Tax due after credits (line 16 minus line 18) .....	\$	
20. Dealer compensation allowance (2¼% of line 19 if report and payment are timely submitted) .....	\$ (	)
21. Net tax due after allowable compensation (line 19 minus line 20) .....	\$ (	)
22. Credit(s) for previous payments and other authorized credits (attach copy of authorization) .....	\$ (	)
23. <b>Total tax due</b> (overpayment) (line 21 minus line 22) .....	\$	

**PART III—Statistical Gallons**

➤ \_\_\_\_\_ Special fuels gallons imported into Kentucky (Kentucky tax paid to supplier) Form 72A154-P (Purchaser's Report).

**IMPORTANT NOTICE ➤**Make check payable to: **KENTUCKY STATE TREASURER.**Mail report and check to: **KENTUCKY REVENUE CABINET, FRANKFORT, KENTUCKY 40619.**

I, the undersigned, a principal officer of the above-named licensee, have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

## INSTRUCTIONS

- WHO MUST FILE** ➤ Each licensed special fuels dealer must file this report with all applicable supporting schedules each month. This report is required even though there may be no tax-free gallons to list as received or distributed.
- WHEN TO FILE** ➤ The report is due on or before the 25th day of the month following the month covered by the report. *Example:* The January report is due on February 25. Failure to timely file a monthly report will result in loss of compensation (line 20) and imposition of late filing penalties.
- PAYMENT** ➤ Payment of the tax due must accompany the report. The monthly payment must be by certified or cashier's check made payable to **Kentucky State Treasurer**. Failure to timely remit all special fuels tax due will result in loss of compensation (line 20) and imposition of late pay penalties and interest.
- EXTENSION OF TIME** ➤ Each licensed special fuels dealer electing to extend the time required to file a specific monthly report must file Revenue Form 72A160, Licensed Special Fuels Dealer's Estimated Tax Payment, on or before the regular monthly report due date. Payment of not less than 95 percent of the total tax liability due must accompany Form 72A160. If the estimated report and payment are received timely, then the completed Form 72A138 and supporting schedules with any remaining tax payment is due on the last day of the month. *Example:* Timely filing of Form 72A160 and payment of tax due for the January report extends the completed report due date and residual tax payment to February 28.
- TAX RATE** ➤ The special fuels tax rate is set quarterly and is effective for a quarterly period. Notification of the tax rate is mailed 20 days before the beginning of each calendar quarter. *Example:* Dealers are notified by March 10 of the tax rate effective for April, May and June.
- RECORDS RETENTION** ➤ Licensed dealers must keep all records relating to the receipt and distribution of special fuels for a period of five years. Such records include invoices, bills of lading, delivery tickets, meter readings and any other documents relating to the dealer's motor fuel activity.
- PETROLEUM STORAGE  
TANK ENVIRONMENTAL  
ASSURANCE FEE  
MONTHLY REPORT** ➤ Each licensed special fuels dealer must also file Form 72A011, Petroleum Storage Tank Environmental Assurance Fee Monthly Report. The fee computed on special fuels gallons is based on taxable special fuels shown on line 13 of this report.
- STATISTICAL  
GALLONS** ➤ Part III gallons are the total gallons of special fuels, specifically road use (clear) diesel, purchased at the terminal rack for import into Kentucky and on which the Kentucky special fuels excise tax was precollected by the supplier. Attach Form 72A154-P.
- ASSISTANCE AND  
INFORMATION** ➤ Telephone (502) 564-3853  
Address Correspondence Revenue Cabinet  
Motor Fuels Tax Section, Station 63  
P.O. Box 1303  
Frankfort, KY 40602-1303

